

FISCAL NOTE

HB 3141 - SB 3133

February 13, 2002

SUMMARY OF BILL: Specifies that the state board of equalization may assess the actual costs of hearing or processing an appeal against any person not determined to be indigent, to the extent the party does not prevail in its claim.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Exceeds \$300,000

Increase Local Govt. Expenditures - Not Significant

Estimate assumes:

- state board of equalization will experience an increase in revenues from costs assessed against a party not prevailing in an appeal. Two-thirds of the board's operating budget of approximately \$500,000 is devoted to the cost of appeals which would be assessed to the parties in the appeals under the provisions of the bill.
- local governments will experience an increase in expenditures to pay costs assessed by the state board. This increase is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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